REMARKS

Favorable consideration on the merits is respectfully requested.

Respectfully submitted for Applicant,

By:

Registration No. 31,903

McGLEW AND TUTTLE, P.C.

JJM:jms 71003.14

DATED:

April 27, 2005

BOX 9227 SCARBOROUGH STATION SCARBOROUGH, NEW YORK 10510-9227

(914) 941-5600

SHOULD ANY OTHER FEE BE REQUIRED, THE PATENT AND TRADEMARK OFFICE IS HEREBY REQUESTED TO CHARGE SUCH FEE TO OUR DEPOSIT ACCOUNT 13-0410.